FOR MYSORE STATE

HELA (195) Department.

Rt. SERIES.

G.O. No. 34 Education.

Dated 30th January 1954

closed
for
ref/dt

[Despatch Abstract.]

AUDIT REPORT - 1952-53 - Elementary Education Fund - Municipal Council, Udipi - Recorded.

L.F.No.9112 Dated 20-1-54

Office of the Examiner of Local Fund Accounts, Old Highcourt Bdgs., 1st Line Beach, MADRAS. 1.

7848

Sub: Audit report - Udipi Municipality - Elementary Education funds - 52-53 replies forwarded.

Forwarded to the Secretary to Government, Education Department with copies of the Commissioner's replies and the resolution of the Municipal Council approving them.

Asst. Examiner of L.F.Accts.

11.1.

To
The Secretary to Government,
Health, Education and Local Administration Department,
MADRAS.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE UDIPI MUNICIPAL COUNCIL OF THE SOUTH KANARA DT.

FOR THE YEAR 1952-53.

....

Name of auditor: Sri C.W. Andrews,
Dt. Inspector of L.F. Accounts.
Time taken for audit: From 7-7-1953 to 16-7-1953.

....

The Office of ~~the~~ Executive ~~Authority~~ Authority was held by Sri A.S. D'Souza, Commissioner from 1-4-52 to 5-6-52 and by Sri K. Gopala Menon, Commissioner from 6-6-52 to 31-3-53.

2. The receipts and payments during the year are shown in the annual account appendedtogether with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education Funds during the year. The closing balance in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the accounts for March, 1953 and is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual Objection statement which should be read as part of this report.

4) PENDING ITEMS OF PREVIOUS YEAR:

Para 4 of audit report 1951-52.

a) TAX EDUCATION LEVY IN EXCESS OF MAXIMUM PRESCRIBED UNDER THE ACT:

The illegal levy was not regularised year.

b) Separate demand registers for vaccant and agricultural lands, were not opened inspite of the direction of the council in C.R.No.1 dated 20-4-953 while approving the replies to Audit Report and taxes due under each worked out correctly and necessary adjustment carried out.

5.PARA 5 OF AUDIT REPORT 1951-52:

EXPENDITURE IN EXCESS OF THE BUDGET PROVISION:

The sanction of the Director of Public Instruction for the reappropriation of the funds was not obtained.

6. PARA 6 OF AUDIT REPORT FOR 1951-52:

ARREAR CLAIMS-SANCTION WANTING:

The sanction of Director ofPublic Instruction for the arrear claim was not obtained nor was Government addressed as stated in reply to Audit Report till the close of audit.

7. (a) TAX EDUCATION LEVY IN EXCESS OF MAXIMUM PRESCRIBED:

Education tax on property tax capital value was levied at 1/3% per annum against the maximum of 1/4% per annum under second proviso to Section 35(1) of ~~Madras~~ M.E.F.Act 1920 as amended during the year under audit also. Similar excess levy was also pointed out in para 4(a) of audit report 1951-52.

(b) The Education tax was calculated in the ratio of 17:5 of property tax instead of in the ratio of 3:1 in respect of ~~in the~~ agricultural and vacant land and in the ratio of ~~17:~~ 17:5 in respect of others. Separate demand registers under each kind of property was not maintained though pointed out in para 4(b) of the audit report 1951-52 and it was therefore not possible to verify the correctness of the amount of tax credited to Elementary Education Fund.

8.EDUCATION BUILDINGS IMPROPER USE:

(a) From the answers to the interpelations dated 20-1-53 of Sri K.Dasa Sherikara. Councillor at the meeting held on 30-1-53 it was noticed that three municipal school buildings were placed at the disposal of Madhava Philosophical conference held from 4th to the 6th January,1953 contrary to rule 81 of Madras Education Rules as amended.

(b) 6th to 7th January,1953 were also declared as holidays without the approval of Educational Authorities.

9. CONSTRUCTION OF MUNICIPAL SOUTH HIGHER ELEMENTARY SCHOOL:

V.P.1219/3-53	Rs.263- 6- 0	Expenditure incurred by Municipal Council.
V.P.1220/3-53	Rs.44,142-4-0	Amount advanced to the committee.
	44,405-10- 0	

(i) In Memorandum No.77207-49-5-C-1 E dated 16-11-49 the Government permitted the Municipal Council to entrust the construction work to the Citizen committe to be done at a cost of Rs.27,000/-. As per statement of the committee it was seen that it had spent Rs.56,283-4-10 plus cost of materials supplied by the Municipality. Towards this, the Municipality has advanced Rs.44,142-4-0 which includes a grant of Rs.4,000/- drawn in 1950-51 as per G.O.Ms.No.1484E dated 12-5-50 and has incurred an expenditure of Rs.263-6-0 towards the cost of petrol for lorry and labour charges and had also supplied the following amount.

Cement	285 Bags costing	Rs.1,512- 0- 0
G.I.Sheets	16 nos.	138-12- 0
M.S.rods (quantity and cost not available)		

Thus the Municipality has spent Rs.46,056-6-0 plus cost of M.S.rods. From all papers it was also noticed that materials costing Rs.780/- left over was handed over to Municipal Council The cost of the this should be credited to Elementary Education Funds.

ii) The following articles returned by the Committee were not accounted for in material at site statements. This may be accounted for or cost recovered.

Lock with key - 2	Rs.3-2-0
Roper Nail 1/4 Md.	4- 0- 0
One bamboo ladder	3-12- 0
Pully 1	1- 8- 0

Pickax	1	1- 0- 0
Stool	1	1- 0- 0
		14- 6- 0

10. The result of audit may be considered fairly satisfactory.

11. The gross receipts and charges of the year were Rs.34,328-14-0 and Rs.76,079-12-0 respectively.

12. Eight objections involving a sum ofRs.27-13-0 were pending settlement at the close of audit as detailed in Annual objection Statement and detailed below.

Year.	No. of items.	Amount.
1951-52	3.	Rs.27-13- 0
1952-53	5	...
	8	27-13- 0

LF-5614
14.9.50

D.RAJENDRAN,
Assistant Examiner of L.F.Accounts,
Western Circle, Salem.

EXAMINER'S OFFICE MADRAS.

Forwarded to the Executive authority, Udipi Municipal Council in duplicate with the request that the report may kindly be returned ~~within~~ within two months to the District Inspector of Local Fund Accounts, South Kanara Dt. with reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the Final statement of audit of the Elementary Education Fund Accounts of the Udipi Municipal Council (for the year ended 31st March,1953) is forwarded to the Secretary to Government, Education Department, Madras with reference to Rule 58(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive authority, Udipi Municipal Council in L.F.No. ....

/true copy/

AP/5/9/

SUPERINTENDENT.

6/10/9

ANNUAL ACCOUNTS OF RECEIPTS AND CHARGES ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE UDIPI MUNICIPALITY FOR 1952-53.

Head of Accounts.	Actuals Rs. A. P.	Final Budget appropriation. Rs. A. P.
Receipts - Ordinary Opening Balance	34766-10- 4	10230 0 0
1, Education tax - Gross collection ...	29564 14 6	26240 0 0
Deduct collection charges ...	1195 12 0	
Net	28369 2 6	26240 0 0
2. Fines and penalties under Elementary Education Account ...		
3. Income from investments ...		
4. School fees		
5. Contributions		
6. Other receipts	- - -	10 0 0
7. Government grant:		
(i) Under section 37 of the Ele. Education Act ...	6909 2 0	10690 00 0
(ii) Under proviso to -do- ...	626 0 0	630 0 0
8. Contribution from general account		(A)
(a) For payment of temporary allowance	500 0 0	1840 0 0
(b) For other purposes ...		
9. Investments realized ...		
10. Advances recovered ...		
Deduct refunds	2075 6 6	280 0 0
Amount transferred to Capital ...		10700 0 0
Total	34328 14 0	28430 0 0
Add amount relating to Endt. ...		
Shown under H. Endowment ...		
Accounts		
Grand Total	34328 14 0	28430 0 0
CAPITAL:		
1. Government grant		3000 0 0
2. Contributions		
3. Loans		
4. Contributions from Gl-A/C.Ordinary ...		
5. Investments realized ...		
6. Add amount transferred from Ordinary...		10700 0 0
TOTAL		13700 0 0
Add amount relating to endowments shown under H.Endowment Account ...		
Grand Total		
Total receips-Ordinary and Capital ...	34328 14 0	42130 0 0
Grand Total including Opening Balance	69095 8 6	52360 0 0

P.T.O.

(A) In G.O. Ms. No. 1365. E. dated 6.6.'53 while passing orders on the revised budget estimate Govt. ordered that a provision of Rs. 600/- from General Fund Account should be made

EXPENDITURE - ORDINARY

Head of Accounts.	Actuals. Rs.	A.	P.	Final Budget Appropriation. Rs.	A.	P.
1. Staff-Salries and Allowances						
Masters	17773	3	0	21030	0	0
Dearness Allowance... ...	9776	13	0	11500	0	0
Clerks and Servants ...						
Contribution to Provident Funds ...	805	0	0	1000	0	0
Travelling allowance ...						
Stipends for teachers sent for Training ...						
Education Tax - Collection Charges..				1420	0	0
2. Contingencies and Equipment						
Contingencies						
House Rent	981	0	0	1000	0	0
Other items	789	5	0	800	0	0
Equipment:						
Furniture and apparatus ...	41	12	0	150	0	0
Library books and maps ...				30	0	0
Other items	36	13	0	150	0	0
3. Prizes and Scholarships ...						
4. Repairs to buildings ...	194	15	0	500	0	0
5. Interest on an repayment of debt...						
6. Investments made ...						
7. Advances recoverable ...						
TOTAL ...	30398	13	0	37580	0	0
Add amount relating to endowments shown under H. Endowment Account...						
Grand Total ...	30398	13	0			
CAPITAL						
1. Lands and buildings ...	45258	15	0	10700	0	0
2. Equipments -						
Furniture and apparatus ...	422	0	0	500	0	0
Library books and maps ...				120	0	0
Investments made ...						
Other items				80	0	0
TOTAL ...	45680	15	0	11400	0	0
Add amount relating to Endowments under H. Endowment Account ...						(B)
Grand Total ...	45680	15	0	11400	0	0
Total Ordinary and Capital ...	76079	12	0	48980	0	0
Closing Balance ...	6984	3	8	3380	0	0
Grand Total including Closing Balance	69095	8	4	52360	0	0

Mangalore
22 7 53

Cavandur
District Inspector of
L. F. Accounts
S. Kanara

(B) The provision made for on capital expenditure of Rs 46700/- was approved by Govt. while passing orders on the revised budget estimate for 52-53 in G.O. Ms. No. 1868-E. dt. 6.6.53

REPLIES.

4(a). That the levy of Education Tax on vacant lands was illegal was pointed out for the first time in the audit report for 1951-52 which was received in this Office on 28-11-1952. But by than the bills for 1952-53 were issued and it could not be regularised in 1952-53. The levy has however been regularised with effect from 1-4-1953. In many cases refunds of excess collection of education tax for the previous years have also been sanctioned and disbursed.

(b) Separate demand register for Vacant land has been opened for the year 1953-54. For want of demand registers in stock separate registers for agricultural lands could not be opened This will be done on receipt of demand registers indented for from Hoe & Co., Madras.

5. The Director of Public Instruction, Madras has been addressed in this Office R.O.C.No.B1-6538-9/52 dated 18-9-1953 to approve the action of the Council in sanctioning the reappropriation of funds from one main head to another. His sanction is awaited.

6. The Director of Public Instruction, Madras in his N.Dis.2805/B3/53 dated 2-11-53 in reply to this Office R.O.C.No. A2-2022/52 dated 22-9-53 has informed that the District Inspector of Local Fund Accounts, South Kanara may be addressed direct for ratification inviting his attention to G.O.No.1855, L.A., dated 28-9-51 and G.O.No.2189, L.A., dated 7-11-52.

7.(a) Please see reply to para 4(a) supra.

(b) Please see reply to para 4(b) supra.

8.(a) The Educational Authorities will be addressed to condone the irregularities.

(b) Aproval of the Educational authorities will be obtained.

9. (i)The materials have been accounted for in the Stock account as they were purchased from advances made from the general funds

Govrnment in Memo. No.44736-D/51-13, Edn., dated

20-7-53 have approved the action of the Municipal Council in having entrusted to the Citizens Committee the work of construction of the School Building (File No. A2-4553/53).

(ii) The articles were not completely handed over to the municipality. Such of the articles received have been accounted for.

Municipal Office, Udipi,
Dated 10-11-1953.

Commissioner. 17/11/53

17.11.53

Bks.

Copy of Resolution No. 7 dated 14-11-1953 of the Municipal Council, Udipi.

- - - -

Report on the audit of the Elementary Education Fund Account of the Udipi Municipal Council for the year 1952-53 and draft replies thereto. (C.No. 5309/53).

RESOLUTION:-

"Draft replies are approved."

** **

** **

(Sd.) U.S. Nayak,
Chairman,
Municipal Council, Udipi.

/TRUE COPY/

Commissioner,
Udipi Municipality, Udipi. 17.11.53

17.11.53

Bks.

HELA DEPT

125/207

Education Department (D) — E4

Sub:- AUDIT REPORT - 1952 - 1953 - Elementary Education Fund - Municipal Council, Udipi - Recorded.

Read: From the Municipal Commissioner, Udipi Municipality, ~~Roota Ref. No. 7~~ dated 17/14-11-'53

From the Examiner of Local Fund Accounts, No. 9112 dated 20-1-'54

ORDER Rt./~~MS~~. No. 34 Edn., dated 30.1.54

Recorded.

To Dy Sec to DPI 3/2/54

The Municipal Commissioner, Udipi through the Chairman, Municipal Council,
The Director of Public Instruction with a copy of the Audit report)
To the Examiner of Local Fund Accounts.

~~S.C.I~~